

the market, the regional director (compliance) may assign an ATF officer to verify the schedule and supervise disposition of the cigarette papers and tubes, or may authorize the manufacturer to dispose of the articles without supervision by so stating on the original and one copy of the schedule returned to the manufacturer.

(72 Stat. 1419; 26 U.S.C. 5705)

§ 40.478 Disposition of cigarette papers and tubes and schedule.

When so authorized, as evidenced by the regional director's (compliance) statement on the schedule, the manufacturer shall dispose of the cigarette papers and tubes as specified in the schedule. After the articles are disposed of, the manufacturer shall execute a certificate on both copies of the schedule received from the regional director (compliance), to show the disposition and the date of disposition of the articles. In connection with a claim for credit or refund, the manufacturer shall attach the original of the schedule to the claim for credit or refund, ATF Form 2635 (5620.8), filed under § 40.473. When an ATF officer is assigned to verify the schedule and supervise disposition of the cigarette papers and tubes, such officer shall, upon completion of the assignment, execute a certificate on all copies of the schedule to show the disposition and the date of disposition of the articles. In connection with a claim for allowance, the officer shall return one copy of the schedule to the manufacturer for the record, and in connection with a claim for credit or refund, the officer shall return the original and one copy of the schedule to the manufacturer, the original of which the manufacturer shall attach to the claim filed under § 40.473.

(72 Stat. 1419, as amended; 26 U.S.C. 26 U.S.C. 5705)

PART 44—EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

Subpart A—Scope of Regulations

Sec.

- 44.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.
- 44.2 Forms prescribed.
- 44.3 Delegations of the Director.

Subpart B—Definitions

- 44.11 Meaning of terms.

Subpart Ba—Special (Occupational) Taxes

- 44.31 Liability for special tax.
- 44.32 Rate of special tax.
- 44.33 Special tax returns.
- 44.34 Employer identification number.
- 44.35 Issuance, distribution, and examination of special tax stamps.
- 44.36 Changes in special tax stamps.

Subpart C—General

- 44.61 Removals, withdrawals, and shipments authorized.
- 44.61a Deliveries to foreign-trade zones—export status.
- 44.62 Restrictions on deliveries of tobacco products, and cigarette papers and tubes to vessels and aircraft, as supplies.
- 44.63 Restrictions on disposal of tobacco products, and cigarette papers and tubes on vessels and aircraft.
- 44.64 Responsibility for delivery or exportation of tobacco products, and cigarette papers and tubes.
- 44.65 Liability for tax on tobacco products, and cigarette papers and tubes.
- 44.66 Relief from liability for tax.
- 44.67 Payment of tax.
- 44.68 [Reserved]
- 44.69 Assessment.
- 44.70 Authority of appropriate ATF officers to enter premises.
- 44.71 Interference with administration.

VARIATIONS FROM REQUIREMENTS

- 44.72 Alternate methods or procedures.
- 44.73 Emergency variations from requirements.

Subpart D—Qualification Requirements for Export Warehouse Proprietors

- 44.81 Persons required to qualify.
- 44.82 Application for permit.
- 44.83 Corporate documents.
- 44.84 Articles of partnership or association.
- 44.85 Trade name certificate.
- 44.86 Bond.
- 44.87 Power of attorney.
- 44.88 Description and diagram of premises.
- 44.89 Separation of premises.
- 44.90 Restrictions relating to export warehouse premises.
- 44.91 Additional information.
- 44.92 Investigation of applicant.
- 44.93 Issuance of permit.

Subpart E—Changes Subsequent to Original Qualification of Export Warehouse Proprietors

CHANGES IN NAME

- 44.101 Change in individual name.
- 44.102 Change in trade name.
- 44.103 Change in corporate name.

CHANGES IN OWNERSHIP AND CONTROL

- 44.104 Fiduciary successor.
- 44.105 Transfer of ownership.
- 44.106 Change in officers or directors of a corporation.
- 44.107 Change in stockholders of a corporation.

CHANGES IN LOCATION AND PREMISES

- 44.108 Change in location.
- 44.109 Change in address.
- 44.110 [Reserved]
- 44.111 Change in export warehouse premises.
- 44.112 Emergency premises.

Subpart F—Bonds and Extensions of Coverage of Bonds

- 44.121 Corporate surety.
- 44.122 Deposits of bonds, notes, or obligations in lieu of corporate surety.
- 44.123 Amount of bond.
- 44.124 Strengthening bond.
- 44.125 Superseding bond.
- 44.126 Extension of coverage of bond.
- 44.127 Approval of bond and extension of coverage of bond.
- 44.128 Termination of liability of surety under bond.
- 44.129 Release of bonds, notes, and obligations.

Subpart G—Operations by Export Warehouse Proprietors

- 44.141 Sign.
- 44.142 Records.

INVENTORIES

- 44.143 General.
- 44.144 Opening.
- 44.145 Special.
- 44.146 Closing.

REPORTS

- 44.147 General.
- 44.148 Opening.
- 44.149 Monthly.
- 44.150 Special.
- 44.151 Closing.

CLAIMS

- 44.152 Claim for remission of tax liability.
- 44.153 Claim for abatement of assessment.
- 44.154 Claim for refund of tax.

Subpart H—Suspension and Discontinuance of Operations

- 44.161 Discontinuance of operations.
- 44.162 Suspension and revocation of permit.

Subpart I [Reserved]**Subpart J—Removal of Shipments of Tobacco Products and Cigarette Papers and Tubes by Manufacturers and Export Warehouse Proprietors**

PACKAGING REQUIREMENTS

- 44.181 Packages.
- 44.182 Lottery features.
- 44.183 Indecent or immoral material.
- 44.184 Mark.
- 44.185 Label or notice.
- 44.186 Tax classification for cigars.
- 44.187 Shipping containers.

CONSIGNMENT OF SHIPMENT

- 44.188 General.
- 44.189 Transfers between factories and export warehouses.
- 44.190 Return of shipment to a manufacturer or customs warehouse proprietor.
- 44.191 To officers of the armed forces for subsequent exportation.
- 44.192 To vessels and aircraft for shipment to noncontiguous foreign countries and possessions of the United States.
- 44.193 To a Federal department or agency.
- 44.194 To district director of customs for shipment to contiguous foreign countries.
- 44.195 To Government vessels and aircraft for consumption as supplies.
- 44.196 To district director of customs for consumption as supplies on commercial vessels and aircraft.
- 44.196a To a foreign-trade zone.
- 44.197 For export by parcel post.

NOTICE OF REMOVAL OF SHIPMENT

- 44.198 Preparation.

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 44.1

- 44.199 Disposition.
- 44.200 Transfers between factories and export warehouses.
- 44.201 Return to manufacturer or customs warehouse proprietor.
- 44.202 To officers of the armed forces for subsequent exportation.
- 44.203 To noncontiguous foreign countries and possessions of the United States.
- 44.204 To a Federal department or agency.
- 44.205 To contiguous foreign countries.
- 44.206 To Government vessels and aircraft for consumption as supplies.
- 44.207 To commercial vessels and aircraft for consumption as supplies.
- 44.207a To a foreign-trade zone.
- 44.208 For export by parcel post.

MISCELLANEOUS PROVISIONS

- 44.209 Diversion of shipment to another consignee.
- 44.210 Return of shipment to factory or export warehouse.
- 44.211 [Reserved]
- 44.212 Delay in lading at port of exportation.
- 44.213 Destruction of tobacco products, and cigarette papers and tubes.

Subpart K—Drawback of Tax

- 44.221 Application of drawback of tax.
- 44.222 Claim.
- 44.223 Drawback bond.
- 44.224 Inspection by an appropriate ATF officer.
- 44.225 Delivery of tobacco products, or cigarette papers or tubes for export other than by parcel post.
- 44.226 Delivery of tobacco products, and cigarette papers and tubes for export by parcel post.
- 44.227 Customs procedure.
- 44.228 Landing certificate.
- 44.229 Collateral evidence as to landing.
- 44.230 Proof of loss.
- 44.231 Extension of time.
- 44.232 Allowance of claim.

Subpart L—Withdrawal of Cigars From Customs Warehouses

- 44.241 Shipment restricted.
- 44.242 Responsibility for tax on cigars.

BONDS

- 44.243 Bond required.
- 44.244 Amount of bond.
- 44.245 Strengthening bond.
- 44.246 Superseding bond.
- 44.247 Termination of liability of surety under bond.

PACKAGING REQUIREMENTS

- 44.248 Packages.
- 44.249 Lottery features.

- 44.250 Indecent or immoral material.
- 44.251 Mark.
- 44.252 Label or notice.
- 44.253 Tax classification for cigars.
- 44.254 Shipping containers.

CONSIGNMENT OF SHIPMENT

- 44.255 Consignment of cigars.

NOTICE OF REMOVAL OF SHIPMENT

- 44.256 Preparation.
- 44.257 Disposition.
- 44.258 To officers of the armed forces for subsequent exportation.
- 44.259 To noncontiguous foreign countries and possessions of the United States.
- 44.260 To a Federal department or agency.
- 44.261 To contiguous foreign countries.
- 44.262 To Government vessels and aircraft for consumption as supplies.
- 44.263 To commercial vessels and aircraft for consumption as supplies.
- 44.264 To export warehouses.
- 44.264a To a foreign-trade zone.
- 44.265 For export by parcel post.

RETURN OF SHIPMENT

- 44.266 Return of cigars from export warehouses.
- 44.267 Return of cigars from other sources.

SOURCE: Redesignated by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001.

AUTHORITY: 26 U.S.C. 5142, 5143, 5146, 5701, 5703-5705, 5711-5713, 5721-5723, 5731, 5741, 5751, 5754, 6061, 6065, 6151, 6402, 6404, 6806, 7011, 7212, 7342, 7606, 7805; 31 U.S.C. 9301, 9303, 9304, 9306.

EDITORIAL NOTE: Nomenclature changes to part 44 appear by T.D. ATF-464, 66 FR 43480, Aug. 20, 2001, and by T.D. ATF-480, 67 FR 30801-30803, May 8, 2002.

Subpart A—Scope of Regulations

§ 44.1 Exportation of tobacco products, and cigarette papers and tubes, without payment of tax, or with drawback of tax.

This part contains the regulations relating to the exportation (including supplies for vessels and aircraft) of tobacco products and cigarette papers and tubes, without payment of tax; the qualification of, and operations by, export warehouse proprietors; and the allowance of drawback of tax paid on tobacco products, and cigarette papers and tubes exported.

[T.D. 6871, 31 FR 48, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28087, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]